

# EXHIBIT 1

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

In re

CUSTOMS AND TAX ADMINISTRATION OF  
THE KINGDOM OF DENMARK  
(SKATTEFORVALTNINGEN) TAX REFUND  
SCHEME LITIGATION

18-MD-2865 (LAK)

This document relates to the cases identified on  
Schedule A to the Requests

**PLAINTIFF SKAT'S RESPONSES AND OBJECTIONS TO DEFENDANTS'  
FOURTH REQUESTS FOR PRODUCTION OF DOCUMENTS**

Pursuant to Rules 26 and 34 of the Federal Rules of Civil Procedure and the Local Rules of the United States District Court for the Southern District of New York (the "Local Rules"), Plaintiff Skatteforvaltningen ("SKAT"), by and through its attorneys, Hughes Hubbard & Reed LLP, hereby responds and objects (individually, a "Response," collectively, the "Responses") to Defendants' Fourth Requests for Production of Documents, dated February 24, 2021 (each individually, a "Request," collectively, the "Requests").

The Response to any particular Request is not an admission of the relevance or the admissibility into evidence of such Response. No statement contained in these Responses shall be deemed to constitute an admission that any statement or characterization in the Requests is complete or accurate. SKAT reserves the right to supplement or correct these Responses and to raise any additional objections deemed necessary and appropriate in light of the results of any further review.

These Responses are made solely for purposes of discovery in this consolidated MDL proceeding. SKAT, in responding to the Requests, does not waive any objection based on

relevance, materiality, competence, privilege, admissibility, authenticity, vagueness, ambiguity, undue burden, or other grounds, all of which objections and grounds are reserved and may be interposed at the time of any hearing or at trial. SKAT further does not waive the right to object on any ground at any time to a request for further responses to the Requests. Nor does SKAT waive the attorney-client privilege, work product privilege, or any other privileges or protections with respect to the information called for in the Requests.

SKAT responds to the Requests to the extent that the Requests' instructions do not impose obligations that are beyond the scope of the Federal Rules of Civil Procedure and the Local Rules applicable to discovery in this matter.

No Response made herein, or lack thereof, shall be deemed a statement by SKAT as to the existence or non-existence of any information.

### **GENERAL STATEMENTS & OBJECTIONS TO THE INSTRUCTIONS AND DEFINITIONS**

In the interests of brevity and clarity, SKAT describes and summarizes certain limitations to its Responses and common bases for objections to the Requests.

1. SKAT objects to the Requests to the extent that they are not proportional to the needs of the case in light of the limited disputed factual issues to which the Requests relate. Undertaking a comprehensive search and review of all SKAT's records for responsive documents would impose on SKAT a burden and expense that far outweighs the likely benefit of the discovery. SKAT will respond to the Requests by identifying known documents that are responsive to the Requests and will otherwise conduct reasonable searches for and produce discovery in compliance with Rules 26 and 34 of the Federal Rules of Civil Procedure and the Local Rules. These Responses do not represent that any documents exist that are responsive to any particular Request. A Response to a request indicating that SKAT will produce certain

documents is not a representation that such documents do now or have ever existed, but only a representation that, to the extent that such documents do exist, are within SKAT's possession, custody, or control, and are not privileged or subject to confidentiality and/or non-disclosure requirements, SKAT will conduct a reasonably diligent search for and produce any such documents in accordance with the terms of the Response. (Throughout these Responses, SKAT refers collectively to the objections contained in this paragraph as "Objection 1.")

2. SKAT objects to the Requests to the extent they seek or require the production of confidential, personal, business, or financial information of third parties. SKAT further objects to the Requests to the extent they call for the production of documents or information that are subject to any confidentiality or non-disclosure requirement under (i) any applicable treaty, law, rule, or regulation, including, but not limited to, any treaty, law, rule, or regulation of the United States, Denmark, England, Dubai, Malaysia, or the European Union, (ii) an order of a foreign court, or (iii) any applicable agreement pursuant to which the documents or information were provided to SKAT. SKAT further objects to the Requests to the extent they call for the production of documents that SKAT is prohibited from disclosing under Danish law, including, but not limited to: the Danish Tax Administration Act, the Danish Public Administration Act, the Danish Data Protection Act, the European General Data Protection Regulation, the Danish Securities Trading Act, and the Danish Capital Markets Act. (Throughout these Responses, SKAT refers collectively to the objections contained in this paragraph as "Objection 2.")

3. SKAT objects to the Requests to the extent they seek information or documents that are protected from discovery by the attorney-client privilege, the work product doctrine, the common interest privilege, confidentiality orders governing this consolidated MDL proceeding, or that are otherwise immune to or protected from disclosure. The inadvertent

production of any document that is confidential, privileged, or protected shall not constitute a waiver of any privilege or any other ground for objecting to discovery with respect to such document, the subject matter thereof, or the information contained therein; nor shall such inadvertent production constitute a waiver of SKAT's right to demand that such documents be returned or to object to the use of the document or the information contained therein during this or any other proceeding. (Throughout these Responses, SKAT refers collectively to the objections contained in this paragraph as "Objection 3.")

4. SKAT objects that the Requests are overly broad and unduly burdensome to the extent they call for the production of "all" documents when the relevant facts can be obtained from fewer than "all" documents, and to the extent they purport to require additional searches that would likely only lead to duplicative, cumulative, non-responsive, or other objectionable material. SKAT will make reasonable efforts to search for and produce documents sufficient to respond to the Requests where appropriate, rather than search for and produce "all" responsive documents. (Throughout these Responses, SKAT refers collectively to the objections contained in this paragraph as "Objection 4.")

5. SKAT objects to the Requests to the extent they call for information or documents that are outside SKAT's possession, custody, or control; seek information and/or materials already within the Defendants' knowledge, possession and/or control (either collectively or individually); or seek information that is publicly available or obtainable from some other source that is more convenient, less burdensome, or less expensive. SKAT has no obligation or duty (and will undertake no such obligation or duty) to search for, collect, or produce information or documents that are under the possession, custody, or control of any other agency or

instrumentality of the government of the Kingdom of Denmark. (Throughout these Responses, SKAT refers collectively to the objections contained in this paragraph as “Objection 5.”)

6. SKAT objects to the Requests to the extent they are vague, ambiguous, argumentative, cumulative, duplicative, overly broad, unduly burdensome, or oppressive to the extent they seek information or documents that are not relevant to the claims or defenses in these actions. (Throughout these Responses, SKAT refers collectively to the objections contained in this paragraph as “Objection 6.”)

7. SKAT objects to the Requests to the extent they presume false or misleading legal premises or to the extent they presume factual premises not in evidence or likely to be admitted into evidence. (Throughout these Responses, SKAT refers collectively to the objections contained in this paragraph as “Objection 7.”)

8. SKAT responds to the Requests without waiving or intending to waive, but on the contrary, preserving: (a) the right to object, on the grounds of competency, privilege, relevance, or materiality, or any other proper grounds, to the use of such documents or information for any purpose, in whole or in part, in any subsequent proceedings, in these actions or in any other action; and (b) the right to object on all grounds, at any time, to document requests or other discovery procedures involving or relating to the subject of the Requests to which SKAT has responded herein.

9. To the extent SKAT agrees to produce documents or information, such documents and information will be produced as kept in the usual course of business in accordance with Federal Rule of Civil Procedure 34(b)(2)(E) and any applicable Order of the Court, unless otherwise agreed between SKAT and the Defendants.

10. Where a document is only partially responsive to a request, SKAT reserves the right to redact any non-responsive or irrelevant portions.

11. SKAT objects to Instruction 1 to the extent it calls for the production of information and documents that were created, generated, dated, issued, executed, or received during a time period that is overly broad, unduly burdensome and/or oppressive, and that is not relevant to the claims and defenses in these actions.

12. SKAT objects to Instruction 2 to the extent that it calls for the production of documents or information that is not relevant to any claim or defense of any party or to the subject matter involved in these actions and is not reasonably calculated to lead to the discovery of admissible evidence, insofar as it seeks information and documents relating to time periods not relevant to these actions.

13. SKAT objects to Instruction 4 to the extent that it is overbroad, unduly burdensome, and seeking to expand its obligations beyond those required for a privilege log. In creating any such privilege log, SKAT will not log internal communications between or among any of its inside or outside counsel. To the extent SKAT withholds any other documents based on a claim of privilege, exemption, or immunity from discovery, it will set forth such information in its privilege log and will provide similar information in accordance with its obligation under Federal Rule of Civil Procedure 26(b)(5) and Local Rule 26.2.

14. SKAT objects to Instruction 5 as unduly burdensome and oppressive.

15. SKAT objects to Instruction 6 as unduly burdensome and oppressive.

16. SKAT objects to Instruction 11 as vague, ambiguous, overbroad, unduly burdensome, not reasonably likely to lead to the discovery of admissible evidence, and seeking information privileged or exempt from discovery.

17. SKAT objects to the definition of “Control” as vague, ambiguous, overbroad, unduly burdensome, not reasonably likely to lead to the discovery of admissible evidence, and seeking information privileged or exempt from discovery.

18. SKAT objects to the definitions of “you,” “your,” “yourself,” and “SKAT” as vague, ambiguous, overbroad, unduly burdensome, not reasonably likely to lead to the discovery of admissible evidence, and seeking information privileged or exempt from discovery. SKAT objects to these definitions to the extent they include its representatives, attorneys, agents, investigators, consultants, and counsel working on its behalf in connection with this or any other litigation, or persons or entities acting or purporting to act on behalf of any of the individuals or entities covered by the definitions. To the extent that SKAT provides any documents in response to a Request, SKAT will interpret the terms “you,” “your,” “yourself,” and “SKAT” to include SKAT and its current or former employees in the capacity as they were involved in any of the matters at issue in these actions. As set forth in Objection 5, SKAT has no obligation or duty (and will undertake no such obligation or duty) to search for, collect, or produce information or documents that are under the possession, custody, or control of any other agency or instrumentality of the government of the Kingdom of Denmark.

### **RESPONSES TO DOCUMENT REQUESTS**

The responses below to each Request shall be deemed to incorporate the General Statements and Objections to the Instructions and Definitions as if each were fully set forth therein.

Reference is made to the Defendants’ First Requests for Production of Documents, dated March 7, 2019 (collectively, the “First Requests”); SKAT’s Responses and Objections to the First Requests, dated April 8, 2019 (the “First Responses and Objections”); the Defendants’ Second Requests for Production of Documents, dated January 17, 2020 (collectively, the “Second Requests”); SKAT’s Responses and Objections to the Second Requests, dated February 18, 2020



(the “Second Responses and Objections”); the Defendants’ Third Requests for Production of Documents, dated December 1, 2020 (collectively, the “Third Requests”); SKAT’s Responses and Objections to the Third Requests, dated January 11, 2021 (the “Third Responses and Objections”). To the extent that any Request is wholly or partially duplicative of the First Requests, Second Requests, or Third Requests, SKAT incorporates its position set forth in the First Responses and Objections, Second Responses and Objections and/or Third Responses and Objections.

### **Request for Production No. 1**

All communications from Lisbeth Rømer (“Rømer”) to any employee of SKAT or the Danish government in November 2004 concerning a lack of Controls relating to SKAT’s payment of dividend withholding tax refunds, and all documents concerning such communications, including any responses.

### **Response to Request for Production No. 1:**

SKAT incorporates by reference Objections 1, 2, 3, 4, 5, and 6. SKAT objects to this Request on the ground that it is overbroad to the extent it seeks information not relevant to any party’s claims or defenses in these actions. SKAT also objects to this Request on the ground that it calls for the production of information and documents that were created, generated, dated, issued, executed, or received during a time period that is overly broad, unduly burdensome and/or oppressive, and that is not relevant to the claims and defenses in these actions. SKAT has already produced to the Defendants documents responsive to this Request as part of its production of the Bech-Bruun Documents,<sup>1</sup> including but not limited to SKAT\_MDL\_001\_00376772 - 76. Subject to and without waiving any objections, SKAT will produce copies of documents from the custodial files of Rømer that it identifies after a reasonably diligent search as responsive to this Request, but will not otherwise produce documents in response to this Request.

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<sup>1</sup> “Bech-Bruun Documents” refers to the documents provided by SKAT to the Danish law firm Bech-Bruun for Bech-Bruun’s review and consideration prior to Bech-Bruun issuing its December 15, 2017 report that are not subject to confidentiality restrictions, non-disclosure requirements, or other restrictions.

**Request for Production No. 2**

All communications from Rømer to any employee of SKAT or the Danish government in June 2005 concerning recommendations to any steering group or working group related to dividend withholding tax refunds, and all documents concerning such communications, including any responses.

**Response to Request for Production No. 2:**

SKAT incorporates by reference Objections 1, 2, 3, 4, 5, and 6. SKAT objects to this Request on the ground that it is overbroad to the extent it seeks information not relevant to any party's claims or defenses in these actions. SKAT also objects to this Request on the ground that it calls for the production of information and documents that were created, generated, dated, issued, executed, or received during a time period that is overly broad, unduly burdensome and/or oppressive, and that is not relevant to the claims and defenses in these actions. Subject to and without waiving any objections, SKAT will produce copies of documents from the custodial files of Rømer that it identifies after a reasonably diligent search as responsive to this Request, but will not otherwise produce documents in response to this Request.

**Request for Production No. 3**

All communications from Rømer to any employee of SKAT or the Danish government in August 2006 concerning Control procedures for dividend withholding tax refunds and the verification of the accuracy of the refunds, and all documents concerning such communications, including any responses.

**Response to Request for Production No. 3:**

SKAT incorporates by reference Objections 11, 2, 3, 4, 5, and 6. SKAT objects to this Request on the ground that it is overbroad to the extent it seeks information not relevant to any party's claims or defenses in these actions. SKAT also objects to this Request on the ground that it calls for the production of information and documents that were created, generated, dated, issued, executed, or received during a time period that is overly broad, unduly burdensome and/or oppressive, and that is not relevant to the claims and defenses in these actions. Subject to and

without waiving any objections, SKAT will produce copies of documents from the custodial files of Rømer that it identifies after a reasonably diligent search as responsive to this Request, but will not otherwise produce documents in response to this Request.

**Request for Production No. 4**

All communications involving Rømer or Jette Zester (“Zester”) from September 1, 2006, to November 30, 2006 concerning proposed reforms to Control practices or procedures for SKAT’s payment of dividend withholding tax refunds, and all documents concerning such communications, including any responses.

**Response to Request for Production No. 4:**

SKAT incorporates by reference Objections 1, 2, 3, 4, 5, and 6. SKAT objects to this Request on the ground that it is overbroad to the extent it seeks information not relevant to any party’s claims or defenses in these actions. SKAT also objects to this Request on the ground that it calls for the production of information and documents that were created, generated, dated, issued, executed, or received during a time period that is overly broad, unduly burdensome and/or oppressive, and that is not relevant to the claims and defenses in these actions. SKAT has already produced to the Defendants documents responsive to this Request as part of its production of the Bech-Bruun Documents, including but not limited to SKAT\_MDL\_001\_00376809 - 13. Subject to and without waiving any objections, SKAT will produce copies of documents from the custodial files of Rømer and Zester that it identifies after a reasonably diligent search as responsive to this Request, but will not otherwise produce documents in response to this Request.

**Request for Production No. 5**

All communications involving Rømer or Zester in December 2006 concerning a lack of Controls in SKAT’s payment of dividend withholding tax refunds, and all documents concerning such communications, including any responses.

**Response to Request for Production No. 5:**

SKAT incorporates by reference Objections 1, 2, 3, 4, 5, and 6. SKAT objects to this Request on the ground that it is overbroad to the extent it seeks information not relevant to

any party's claims or defenses in these actions. SKAT also objects to this Request on the ground that it calls for the production of information and documents that were created, generated, dated, issued, executed, or received during a time period that is overly broad, unduly burdensome and/or oppressive, and that is not relevant to the claims and defenses in these actions. Subject to and without waiving any objections, SKAT will produce copies of documents from the custodial files of Rømer and Zester that it identifies after a reasonably diligent search as responsive to this Request, but will not otherwise produce documents in response to this Request.

**Request for Production No. 6**

All communications from Rømer or Zester to any representative of the Ministry of Taxation in 2007 proposing reforms to Control practices or procedures for SKAT's payment of dividend withholding tax refunds, and all documents concerning such communications, including any responses.

**Response to Request for Production No. 6:**

SKAT incorporates by reference Objections 1, 2, 3, 4, 5, and 6. SKAT objects to this Request on the ground that it is overbroad to the extent it seeks information not relevant to any party's claims or defenses in these actions. SKAT also objects to this Request on the ground that it calls for the production of information and documents that were created, generated, dated, issued, executed, or received during a time period that is overly broad, unduly burdensome and/or oppressive, and that is not relevant to the claims and defenses in these actions. SKAT has already produced to the Defendants documents responsive to this Request as part of its production of the Bech-Bruun Documents, including but not limited to SKAT\_MDL\_001\_00376832 - 45. Subject to and without waiving any objections, SKAT will produce copies of documents from the custodial files of Rømer and Zester that it identifies after a reasonably diligent search as responsive to this Request, but will not otherwise produce documents in response to this Request.

**Request for Production No. 7**

All communications involving Zester in 2010 and 2011 relating to topics identified in internal audit reports, and all documents concerning such communications, including any responses.

**Response to Request for Production No. 7:**

SKAT incorporates by reference Objections 1, 2, 3, 4, 5 and 6. SKAT objects to this topic as overly broad, unduly burdensome and not described with reasonable particularity. SKAT further objects to this topic on the ground that it seeks information that is irrelevant to the parties' claims and defenses in these actions, including that it seeks information regarding all topics identified in unidentified "internal audit reports," including topics unrelated to or beyond the claims that are the subject of these actions. SKAT's claims in these actions concern fraudulent withholding tax refund applications that the pension plan defendants submitted to SKAT from 2012 to 2015. "Internal audit reports" from before 2012 are not relevant. SKAT has already produced to the Defendants documents responsive to this Request as part of its production of the Bech-Bruun Documents, including but not limited to SKAT\_MDL\_001\_00375686 - 94, SKAT\_MDL\_001\_00376944, and SKAT\_MDL\_001\_00376966. SKAT will not otherwise search for or produce documents in response to this Request.

**Request for Production No. 8**

All communications from Rømer on or about November 21, 2011 to any employees at or representatives of the Ministry of Taxation concerning proposals to reform practices or procedures for SKAT's payment of dividend withholding tax refunds, and all documents concerning such communications, including any responses.

**Response to Request for Production No. 8:**

SKAT incorporates by reference Objections 1, 2, 3, 4, 5, and 6. SKAT objects to this Request on the ground that it is overbroad to the extent it seeks information not relevant to any party's claims or defenses in these actions. SKAT also objects to this Request on the ground that it calls for the production of information and documents that were created, generated, dated,

issued, executed, or received during a time period that is overly broad, unduly burdensome and/or oppressive, and that is not relevant to the claims and defenses in these actions. SKAT has already produced to the Defendants documents responsive to this Request as part of its production of the Bech-Bruun Documents, including but not limited to SKAT\_MDL\_001\_00381606. Subject to and without waiving any objections, SKAT will produce copies of documents from the custodial files of Rømer that it identifies after a reasonably diligent search as responsive to this Request, but will not otherwise produce documents in response to this Request.

**Request for Production No. 9**

All documents concerning dividend withholding tax refund requests made by Bankers Trust Opera Trading in September 2006.

**Response to Request for Production No. 9:**

SKAT incorporates by reference Objections 1, 2, 3, 4, 5 and 6. SKAT objects to this Request on the ground that it is overbroad to the extent it seeks information not relevant to any party's claims or defenses in these actions. SKAT further objects to this Request to the extent that it seeks documents or information related to claims submitted to SKAT by individuals or entities who are not defendants in this consolidated MDL proceeding. SKAT has already produced to the Defendants documents responsive to this Request as part of its production of the Bech-Bruun Documents, including but not limited to SKAT\_MDL\_001\_00265481. Subject to and without waiving any objections, SKAT will produce copies of documents that it identifies after a reasonably diligent search as responsive to this Request, but will not otherwise produce documents in response to this Request.

**Request for Production No. 10**

All communications from Rømer to any employee of SKAT or the Danish government on or about September 29, 2006 or October 23, 2006, and in October 2006 concerning a Bankers Trust Opera Trading dividend withholding tax refund request, and all documents concerning such communications, including any responses.

**Response to Request for Production No. 10:**

SKAT incorporates by reference Objections 1, 2, 3, 4, 5, and 6. SKAT objects to this Request on the ground that it is overbroad to the extent it seeks information not relevant to any party's claims or defenses in these actions. SKAT also objects to this Request on the ground that it calls for the production of information and documents that were created, generated, dated, issued, executed, or received during a time period that is overly broad, unduly burdensome and/or oppressive, and that is not relevant to the claims and defenses in these actions. SKAT has already produced to the Defendants documents responsive to this Request as part of its production of the Bech-Bruun Documents, including but not limited to SKAT\_MDL\_001\_00375581 - 86. Subject to and without waiving any objections, SKAT will produce copies of documents from the custodial files of Rømer that it identifies after a reasonably diligent search as responsive to this Request, but will not otherwise produce documents in response to this Request.

**Request for Production No. 11**

All communications in October 2006 from any employee of SKAT suggesting that any SKAT employee at the Ballerup Tax Centre believed that a high proportion of the refunds were taking place on a fraudulent basis, and all documents concerning such communications, including any responses.

**Response to Request for Production No. 11:**

SKAT incorporates by reference Objections 1, 2, 3, 4, 5, 6 and 7. SKAT objects to this topic as vague, ambiguous, and not described with reasonable particularity with respect to its use of "suggesting" and the meaning of "high proportion." SKAT further objects to this Request on the ground that it is overbroad as it seeks communications from "any SKAT employee at the

Ballerup Tax Center” and to the extent it seeks information not relevant to any party’s claims or defenses in these actions. SKAT also objects to this Request on the ground that it calls for the production of information and documents that were created, generated, dated, issued, executed, or received during a time period that is overly broad, unduly burdensome and/or oppressive, and that is not relevant to the claims and defenses in these actions. SKAT will not search for or produce documents in response to this Request.

**Request for Production No. 12**

All communications from Rømer to any SKAT employee in January 2007 stating that Rømer would process a dividend withholding tax refund to Bankers Trust Opera Trading by the next day, and all documents concerning such communications, including any responses.

**Response to Request for Production No. 12:**

SKAT incorporates by reference Objections 1, 2, 3, 4, 5, and 6. SKAT objects to this Request on the ground that it is overbroad to the extent it seeks information not relevant to any party’s claims or defenses in these actions. SKAT also objects to this Request on the ground that it calls for the production of information and documents that were created, generated, dated, issued, executed, or received during a time period that is overly broad, unduly burdensome and/or oppressive, and that is not relevant to the claims and defenses in these actions. Subject to and without waiving any objections, SKAT will produce copies of documents from the custodial files of Rømer that it identifies after a reasonably diligent search as responsive to this Request, but will not otherwise produce documents in response to this Request.

**Request for Production No. 13**

All documents, including but not limited to meeting minutes, concerning any working groups or steering groups including any SKAT employee concerning dividend withholding tax refunds, including but not limited to:

- a) All such communications from SKAT’s managers or directors in August 2006 concerning creating such groups.
- b) All such communications concerning the 2010 internal audit report, SKAT\_MDL\_001\_00281058.



- c) All such communications involving Rømer in 2010 and 2011 to internal auditors concerning actions of any working group related to dividend withholding tax refunds.
- d) All such communications involving Jette Zester in 2010 and 2011 concerning any working group relating to dividend withholding tax refunds.
- e) Any such report submitted in June 2011 by a working group concerning dividend withholding tax refunds.
- f) All documents concerning such communications, including any responses.

**Response to Request for Production No. 13:**

SKAT incorporates by reference Objections 1, 2, 3, 4, 5, 6 and 7. SKAT objects to this Request on the ground that it is overbroad to the extent it seeks information not relevant to any party's claims or defenses in these actions. SKAT also objects to this Request on the ground that it calls for the production of information and documents that were created, generated, dated, issued, executed, or received during a time period that is overly broad, unduly burdensome and/or oppressive, and that is not relevant to the claims and defenses in these actions. SKAT has already produced to the Defendants documents responsive to this Request as part of its production of the Bech-Bruun Documents, including but not limited to SKAT\_MDL\_001\_00376853. Subject to and without waiving any objections, SKAT will produce copies of documents from the custodial files of Rømer and Zester that it identifies after a reasonably diligent search as responsive to this Request, but will not otherwise produce documents in response to this Request.

**Request for Production No. 14**

All warnings, including all "Early Warning(s)," issued by SKAT or its employees concerning SKAT's payment of dividend withholding tax refunds and all documents and communications concerning those warnings.

**Response to Request for Production No. 14:**

SKAT incorporates by reference Objections 1, 2, 3, 4, 5 and 6. SKAT objects to this Request on the ground that it is overbroad to the extent it seeks information not relevant to any party's claims or defenses in these actions. SKAT also objects to this Request on the ground that it calls for the production of information and documents that were created, generated, dated,

issued, executed, or received during a time period that is overly broad, unduly burdensome and/or oppressive, and that is not relevant to the claims and defenses in these actions. SKAT further objects to this topic as vague, ambiguous, and not described with reasonable particularity with respect to the meaning of “warnings” and “early warning.” SKAT is aware of three documents described as “Early Warnings”. Two of these “Early Warnings” were created in 2015 and SKAT has already produced to the Defendants these documents as part of its production of the Bech-Bruun Documents (SKAT\_MDL\_001\_00273166 and SKAT\_MDL\_001\_00273173). The third “Early Warning” is from 2007 and SKAT will produce this document to the Defendants. Each of the “Early Warnings” concerns the treatment of shares obtained through stock borrows. As none of the Defendants in these proceedings claim to have borrowed the shares for which they purported to be the beneficial owners in their reclaim applications, these “Early warning” documents are irrelevant to the claims in this proceeding, and SKAT will not otherwise search for or produce documents and communications concerning the “early warnings.”

#### **Request for Production No. 15**

An early warning or other memorandum drafted in January 2007 by Leif Norman Jeppesen concerning SKAT’s payment of dividend withholding tax refunds, or any other document in January 2007 by Jeppesen relating to an early warning, and all communications between Rømer and Jeppesen concerning the January 2007 early warning.

#### **Response to Request for Production No. 15:**

SKAT incorporates by reference Objections 1, 2, 3, 4, 5 and 6. SKAT objects to this Request on the ground that it is overbroad to the extent it seeks information not relevant to any party’s claims or defenses in these actions. SKAT also objects to this Request on the ground that it calls for the production of information and documents that were created, generated, dated, issued, executed, or received during a time period that is overly broad, unduly burdensome and/or oppressive, and that is not relevant to the claims and defenses in these actions. SKAT further

objects to this topic as vague, ambiguous, and not described with reasonable particularity with respect to the meaning of “early warning.” As stated in the response to Request No. 14, SKAT will produce the 2007 “Early Warning” document to the Defendants, but the document is irrelevant to the claims in this proceeding, and SKAT will not otherwise search for or produce documents and communications concerning the “January 2007 early warning.”

**Request for Production No. 16**

All communications in October 2011 by any SKAT employee to any representative of the Ministry of Taxation concerning Controls relating to SKAT’s payment of dividend withholding tax refunds, and all documents concerning such communications, including any responses.

**Response to Request for Production No. 16:**

SKAT incorporates by reference Objections 1, 2, 3, 4, 5, and 6. SKAT objects to this Request as overbroad to the extent it seeks “all communications” from “any SKAT employee to any representative of the Ministry of Taxation.” SKAT also objects to this Request on the ground that it is overbroad to the extent it seeks information not relevant to any party’s claims or defenses in these actions. SKAT also objects to this Request on the ground that it calls for the production of information and documents that were created, generated, dated, issued, executed, or received during a time period that is overly broad, unduly burdensome and/or oppressive, and that is not relevant to the claims and defenses in these actions. SKAT has already produced to the Defendants documents responsive to this Request as part of its production of the Bech-Bruun Documents, including but not limited to SKAT\_MDL\_001\_00375736 - 39, but will not otherwise search for or produce documents in response to this Request.

**Request for Production No. 17**

All communications in November 2011 by any SKAT employee to any representative of the Ministry of Taxation concerning Controls relating to SKAT's payment of dividend withholding tax refunds, and all documents concerning such communications, including any responses.

**Response to Request for Production No. 17:**

SKAT incorporates by reference Objections 1, 2, 3, 4, 5, and 6. SKAT objects to this Request as overbroad to the extent it seeks "all communications" from "any SKAT employee to any representative of the Ministry of Taxation." SKAT also objects to this Request on the ground that it is overbroad to the extent it seeks information not relevant to any party's claims or defenses in these actions. SKAT also objects to this Request on the ground that it calls for the production of information and documents that were created, generated, dated, issued, executed, or received during a time period that is overly broad, unduly burdensome and/or oppressive, and that is not relevant to the claims and defenses in these actions. SKAT has already produced to the Defendants documents responsive to this Request as part of its production of the Bech-Bruun Documents, including but not limited to SKAT\_MDL\_001\_00375753 - 55, but will not otherwise search for or produce documents in response to this Request.

**Request for Production No. 18**

All communications from any representative of the Ministry of Taxation to any representative of SKAT in March to May 2007 concerning reforms to practices or procedures for SKAT's payment of dividend withholding tax refunds, and all documents concerning such communications, including any responses.

**Response to Request for Production No. 18:**

SKAT incorporates by reference Objections 1, 2, 3, 4, 5, and 6. SKAT objects to this Request as overbroad to the extent it seeks "all communications" from "any representative of the Ministry of Taxation to any representative of SKAT." SKAT also objects to this Request on the ground that it is overbroad to the extent it seeks information not relevant to any party's claims or defenses in these actions. SKAT also objects to this Request on the ground that it calls for the

production of information and documents that were created, generated, dated, issued, executed, or received during a time period that is overly broad, unduly burdensome and/or oppressive, and that is not relevant to the claims and defenses in these actions. SKAT will not search for or produce documents in response to this Request.

**Request for Production No. 19**

All communications involving Carl Helman from January 1, 2007 to December 31, 2008 concerning Control practices or procedures for SKAT's payment of dividend withholding tax refunds, including potential changes to those practices or procedures, and all documents concerning such communications, including any responses.

**Response to Request for Production No. 19:**

SKAT incorporates by reference Objections 11, 2, 3, 4, 5, and 6. SKAT objects to this Request on the ground that it is overbroad to the extent it seeks information not relevant to any party's claims or defenses in these actions. SKAT also objects to this Request on the ground that it calls for the production of information and documents that were created, generated, dated, issued, executed, or received during a time period that is overly broad, unduly burdensome and/or oppressive, and that is not relevant to the claims and defenses in these actions. SKAT has already produced to the Defendants documents responsive to this Request as part of its production of the Bech-Bruun Documents, including but not limited to SKAT\_MDL\_001\_00338403, SKAT\_MDL\_001\_00338405, SKAT\_MDL\_001\_00338409, and SKAT\_MDL\_001\_00338412. Subject to and without waiving any objections, SKAT will produce copies of documents from the custodial files of Helman that it identifies after a reasonably diligent search as responsive to this Request, but will not otherwise produce documents in response to this Request.

**Request for Production No. 20**

Any memoranda from Helman to any employees of SKAT from September 1, 2007 to December 31, 2007 concerning practices or procedures for SKAT's payment of dividend withholding tax refunds, and all documents concerning such communications, including any responses.

**Response to Request for Production No. 20:**

SKAT incorporates by reference Objections 1, 2, 3, 4, 5, and 6. SKAT objects to this Request on the ground that it is overbroad to the extent it seeks information not relevant to any party's claims or defenses in these actions. SKAT also objects to this Request on the ground that it calls for the production of information and documents that were created, generated, dated, issued, executed, or received during a time period that is overly broad, unduly burdensome and/or oppressive, and that is not relevant to the claims and defenses in these actions. SKAT has already produced to the Defendants documents responsive to this Request as part of its production of the Bech-Bruun Documents, including but not limited to SKAT\_MDL\_001\_00338403, SKAT\_MDL\_001\_00338405, SKAT\_MDL\_001\_00338409, and SKAT\_MDL\_001\_00338412. Subject to and without waiving any objections, SKAT will produce copies of documents from the custodial files of Helman that it identifies after a reasonably diligent search as responsive to this Request, but will not otherwise produce documents in response to this Request.

**Request for Production No. 21**

Any memoranda from any representative of SKAT's Head Office on or about September 15, 2007, concerning practices or procedures for SKAT's payment of dividend withholding tax refunds, and all documents concerning such communications, including any responses.

**Response to Request for Production No. 21:**

SKAT incorporates by reference Objections 1, 2, 3, 4, 5, 6 and 7. SKAT objects to this Request on the ground that it is overbroad to the extent it seeks information not relevant to any party's claims or defenses in these actions. SKAT further objects to this topic as vague, ambiguous, and not described with reasonable particularity with respect to the meaning of

“SKAT’s Head Office.” SKAT also objects to this Request on the ground that it calls for the production of information and documents that were created, generated, dated, issued, executed, or received during a time period that is overly broad, unduly burdensome and/or oppressive, and that is not relevant to the claims and defenses in these actions. SKAT has already produced to the Defendants documents responsive to this Request as part of its production of the Bech-Bruun Documents, including but not limited to SKAT\_MDL\_001\_00265514 - 26 and SKAT\_MDL\_001\_00376833 - 45. SKAT will not otherwise search for or produce documents in response to this Request.

**Request for Production No. 22**

Any memoranda from any representative of the Ministry of Taxation to SKAT in November 2007 concerning problems, concerns, challenges, limitations, and potential solutions relating to SKAT’s practices and policies for processing dividend withholding tax refunds, and all documents concerning such communications, including any responses.

**Response to Request for Production No. 22:**

SKAT incorporates by reference Objections 1, 2, 3, 4, 5, 6 and 7. SKAT objects to this Request as overbroad to the extent it seeks “any memoranda” from “any representative of the Ministry of Taxation” to “SKAT,” and to the extent it seeks information not relevant to any party’s claims or defenses in these actions. SKAT also objects to this Request on the ground that it calls for the production of information and documents that were created, generated, dated, issued, executed, or received during a time period that is overly broad, unduly burdensome and/or oppressive, and that is not relevant to the claims and defenses in these actions. SKAT has already produced to the Defendants documents responsive to this Request as part of its production of the Bech-Bruun Documents, including but not limited to SKAT\_MDL\_001\_00338405. SKAT will not otherwise search for or produce documents in response to this Request.

**Request for Production No. 23**

All communications from Rømer to any employee of SKAT or the Danish government on or about August 11, 2008 concerning reporting of shareholders for purposes of administering the payment of dividend withholding tax refunds, and all documents concerning such communications, including any responses.

**Response to Request for Production No. 23:**

SKAT incorporates by reference Objections 1, 2, 3, 4, 5, and 6. SKAT objects to this Request on the ground that it is overbroad to the extent it seeks information not relevant to any party's claims or defenses in these actions. SKAT also objects to this Request on the ground that it calls for the production of information and documents that were created, generated, dated, issued, executed, or received during a time period that is overly broad, unduly burdensome and/or oppressive, and that is not relevant to the claims and defenses in these actions. SKAT has already produced to the Defendants documents responsive to this Request as part of its production of the Bech-Bruun Documents, including but not limited to SKAT\_MDL\_001\_00376851 - 52. Subject to and without waiving any objections, SKAT will produce copies of documents from the custodial files of Rømer that it identifies after a reasonably diligent search as responsive to this Request, but will not otherwise produce documents in response to this Request.

**Request for Production No. 24**

Any memoranda from any representative of the Ministry of Taxation to any SKAT employee in August 2008 relating to practices or procedures for SKAT's payment of dividend withholding tax refunds, and all documents concerning such communications, including any responses.

**Response to Request for Production No. 24:**

SKAT incorporates by reference Objections 1, 2, 3, 4, 5, 6 and 7. SKAT objects to this Request as overbroad to the extent it seeks "any memoranda" from "any representative of the Ministry of Taxation" to "any SKAT employee" and to the extent it seeks information not relevant to any party's claims or defenses in these actions. SKAT also objects to this Request on the ground that it calls for the production of information and documents that were created, generated, dated,



issued, executed, or received during a time period that is overly broad, unduly burdensome and/or oppressive, and that is not relevant to the claims and defenses in these actions. SKAT will not search for or produce documents in response to this Request.

**Request for Production No. 25**

All communications between any SKAT employee and any representative of the Ministry of Taxation on or about October 12, 2009, concerning a draft executive order concerning SKAT's payment of dividend withholding tax refunds, and all documents concerning such communications, including any responses.

**Response to Request for Production No. 25:**

SKAT incorporates by reference Objections 1, 2, 3, 4, 5, 6 and 7. SKAT objects to this Request as overbroad to the extent it seeks "all communications between any SKAT employee" and "any representative of the Ministry of Taxation" and to the extent it seeks information not relevant to any party's claims or defenses in these actions. SKAT also objects to this Request on the ground that it calls for the production of information and documents that were created, generated, dated, issued, executed, or received during a time period that is overly broad, unduly burdensome and/or oppressive, and that is not relevant to the claims and defenses in these actions. SKAT will not search for or produce documents in response to this Request.

**Request for Production No. 26**

All communications from any representative of the Ministry of Taxation to any SKAT employee from March 1, 2011 to May 31, 2011 concerning reforms to practices or procedures for SKAT's payment of dividend withholding tax refunds, and all documents concerning such communications, including any responses.

**Response to Request for Production No. 26:**

SKAT incorporates by reference Objections 1, 2, 3, 4, 5, 6 and 7. SKAT objects to this Request as overbroad to the extent it seeks "all communications" from "any representative of the Ministry of Taxation to any SKAT employee." SKAT also objects to this Request on the ground that it is overbroad to the extent it seeks information not relevant to any party's claims or

defenses in these actions. SKAT also objects to this Request on the ground that it calls for the production of information and documents that were created, generated, dated, issued, executed, or received during a time period that is overly broad, unduly burdensome and/or oppressive, and that is not relevant to the claims and defenses in these actions. SKAT has already produced to the Defendants documents responsive to this request as part of its production of the Bech-Bruun Documents, including but not limited to SKAT\_MDL\_001\_00375684 - 85, but will not otherwise search for or produce documents in response to this Request.

**Request for Production No. 27**

All communications from any representative of the Ministry of Taxation to SKAT in October 2012 concerning information SKAT receives in processing dividend withholding tax refunds, and all documents concerning such communications, including any responses.

**Response to Request for Production No. 27:**

SKAT incorporates by reference Objections 1, 2, 3, 4, 5, 6 and 7. SKAT objects to this Request as overbroad to the extent it seeks “all communications” from “any representative of the Ministry of Taxation to SKAT.” SKAT also objects to this Request on the ground that it is overbroad to the extent it seeks information not relevant to any party’s claims or defenses in these actions. SKAT also objects to this Request on the ground that it calls for the production of information and documents that were created, generated, dated, issued, executed, or received during a time period that is overly broad, unduly burdensome and/or oppressive, and that is not relevant to the claims and defenses in these actions. SKAT will not search for or produce documents in response to this Request.

**Request for Production No. 28**

All communications from any representative of the Ministry of Taxation to SKAT from November 1, 2012 to December 31, 2012 concerning a ministerial order affecting SKAT's payment of dividend withholding tax refunds, and all documents concerning such communications, including any responses.

**Response to Request for Production No. 28:**

SKAT incorporates by reference Objections 1, 2, 3, 4, 5, 6 and 7. SKAT objects to this Request as overbroad to the extent it seeks "all communications" from "any representative of the Ministry of Taxation to SKAT." SKAT also objects to this request on the ground that it is overbroad to the extent it seeks information not relevant to any party's claims or defenses in these actions. SKAT also objects to this Request on the ground that it calls for the production of information and documents that were created, generated, dated, issued, executed, or received during a time period that is overly broad, unduly burdensome and/or oppressive, and that is not relevant to the claims and defenses in these actions. SKAT will not search for or produce documents in response to this Request.

**Request for Production No. 29**

All documents concerning (1) SKAT's payment of dividend withholding tax refunds and (2) communication from any representative of Finance Denmark, the Danish Bankers Association, VP Securities, including but not limited to communications concerning the timing of reports concerning dividends or communications concerning Controls or potential Controls. These documents include but are not limited to:

- a) All such communications from any SKAT employee to any representative of the Bankers Association from March 1, 2008 to May 31, 2008 concerning SKAT's payment of dividend withholding tax refunds, and all documents concerning such communications, including any responses.
- b) All such communications from any representative of Finance Denmark on November 2, 2009 concerning monthly reporting of dividends, and all documents concerning such communications, including any responses.
- c) All such communications from any representative of the Bankers Association on or about November 18, 2009 proposing new processes for payment of dividend withholding tax refunds or concerning any potential ministerial orders concerning dividend withholding tax refunds, and all documents concerning such communications, including any responses.
- d) All such communications from any representative of the Bankers Association in

December 2010 concerning SKAT's payment of dividend withholding tax refunds, and all documents concerning such communications, including any responses.

**Response to Request for Production No. 29:**

SKAT incorporates by reference Objections 1, 2, 3, 4, 5, 6 and 7. SKAT objects to this Request on the ground that it is overbroad to the extent it seeks information not relevant to any party's claims or defenses in these actions. SKAT further objects to this topic as vague, ambiguous, and not described with reasonable particularity with respect to the meaning of "Finance Denmark," "the Danish Bankers Association," and "VP Securities," and as overbroad to the extent it seeks "all such communications" from "any SKAT employee." SKAT objects to this Request to the extent that it seeks documents or information related to claims submitted to SKAT by individuals or entities who are not defendants in this consolidated MDL proceeding. SKAT also objects to this Request on the ground that it calls for the production of information and documents that were created, generated, dated, issued, executed, or received during a time period that is overly broad, unduly burdensome and/or oppressive, and that is not relevant to the claims and defenses in these actions. SKAT objects to the Request to the extent that it seeks information or documents which are protected by any confidentiality requirement or non-disclosure requirement. SKAT will not search for or produce documents in response to this Request.

**Request for Production No. 30**

Documents sufficient to show the amount of dividend withholding tax refunds paid by SKAT on an annual basis between 2003 and the present.

**Response to Request for Production No. 30:**

SKAT incorporates by reference Objections 1, 2, 3, 4, 5, 6 and 7. SKAT objects to this Request on the ground that it is overbroad to the extent it seeks information not relevant to any party's claims or defenses in these actions. SKAT objects to this Request to the extent that it seeks documents or information related to claims submitted to SKAT by individuals or entities

who are not defendants in this consolidated MDL proceeding. SKAT also objects to this Request on the ground that it calls for the production of information and documents that were created, generated, dated, issued, executed, or received during a time period that is overly broad, unduly burdensome and/or oppressive, and that is not relevant to the claims and defenses in these actions. SKAT also objects to the Request to the extent that it seeks information or documents which are protected by any confidentiality requirement, non-disclosure requirement, privilege, protection, or immunity, including, without limitation, the attorney-client privilege, the attorney work product doctrine, or other privileges. SKAT will not search for or produce documents in response to this Request.

**Request for Production No. 31**

All communications from January 1, 2008 to December 31, 2010 concerning documents or investigations, by any SKAT economist or other employee, comparing SKAT's receipt of dividend withholding tax and SKAT's payment of dividend withholding tax refunds.

**Response to Request for Production No. 31:**

SKAT incorporates by reference Objections 1, 2, 3, 4, 5, 6 and 7. SKAT objects to this Request on the ground that it is overbroad to the extent it seeks information not relevant to any party's claims or defenses in these actions. SKAT further objects to this topic as vague, ambiguous, and not described with reasonable particularity with respect to the meaning of "SKAT economist" and as overbroad to the extent it seeks "all communications" from any "other employee." SKAT also objects to this Request on the ground that it calls for the production of information and documents that were created, generated, dated, issued, executed, or received during a time period that is overly broad, unduly burdensome and/or oppressive, and that is not relevant to the claims and defenses in these actions. SKAT has already produced to the Defendants documents responsive to this Request as part of its production of the Bech-Bruun Documents,

including but not limited to SKAT\_MDL\_001\_00375617 - 20, but will not otherwise search for or produce documents in response to this Request.

**Request for Production No. 32**

All communications in November 2004 from Rømer concerning the IT system 3S, and all documents concerning such communications, including any responses.

**Response to Request for Production No. 32:**

SKAT incorporates by reference Objections 1, 2, 3, 4, 5, and 6. SKAT objects to this Request on the ground that it is overbroad to the extent it seeks information not relevant to any party's claims or defenses in these actions. SKAT also objects to this Request on the ground that it calls for the production of information and documents that were created, generated, dated, issued, executed, or received during a time period that is overly broad, unduly burdensome and/or oppressive, and that is not relevant to the claims and defenses in these actions. SKAT has already produced to the Defendants documents responsive to this Request as part of its production of the Bech-Bruun Documents, including but not limited to SKAT\_MDL\_001\_00375531 - 35. Subject to and without waiving any objections, SKAT will produce copies of documents from the custodial files of Rømer that it identifies after a reasonably diligent search as responsive to this Request, but will not otherwise produce documents in response to this Request.

**Request for Production No. 33**

All documents concerning proposals, recommendations, and other suggestions or ideas for reforming SKAT's practices and policies for processing dividend withholding tax refunds.

**Response to Request for Production No. 33:**

SKAT incorporates by reference Objections 1, 2, 3, 4, 5, 6 and 7. SKAT objects to this request as vague and ambiguous because it would require SKAT to speculate as to the nature or scope of the responses sought thereby. SKAT objects to this Request on the ground that it is overbroad to the extent it seeks "all documents concerning proposals, recommendations, and other

suggestions” for the reform of the processing of dividend withholding tax refunds and to the extent it seeks information not relevant to any party’s claims or defenses in these actions. SKAT has already produced numerous documents responsive to this Request, including but not limited to multiple reports and the Bech-Bruun Documents. SKAT will not respond to this request.

**Request for Production No. 34**

All communications from Rømer to any employee of SKAT or the Danish government in November 2004 concerning proposals, recommendations, and other suggestions or ideas for reforming SKAT’s practices and policies for processing dividend withholding tax refunds, and all documents concerning such communications, including any responses.

**Response to Request for Production No. 34:**

SKAT incorporates by reference Objections 1, 2, 3, 4, 5, and 6. SKAT objects to this Request on the ground that it is overbroad to the extent it seeks information not relevant to any party’s claims or defenses in these actions. SKAT also objects to this Request on the ground that it calls for the production of information and documents that were created, generated, dated, issued, executed, or received during a time period that is overly broad, unduly burdensome and/or oppressive, and that is not relevant to the claims and defenses in these actions. SKAT has already produced to the Defendants documents responsive to this Request as part of its production of the Bech-Bruun Documents, including but not limited to SKAT\_MDL\_001\_00375531 - 35. Subject to and without waiving any objections, SKAT will produce copies of documents from the custodial files of Rømer that it identifies after a reasonably diligent search as responsive to this Request, but will not otherwise produce documents in response to this Request.

**Request for Production No. 35**

All communications from any representative of the Dividend Tax Unit on or about March 16, 2005 concerning SKAT's practices and policies for processing dividend withholding tax refunds, and all documents concerning such communications, including any responses.

**Response to Request for Production No. 35:**

SKAT incorporates by reference Objections 1, 2, 3, 4, 5, 6, and 7. SKAT objects to this Request on the ground that it is overbroad to the extent it seeks information not relevant to any party's claims or defenses in these actions. SKAT further objects to this topic as vague, ambiguous, and not described with reasonable particularity with respect to the meaning of "Dividend Tax Unit." SKAT also objects to this Request on the ground that it calls for the production of information and documents that were created, generated, dated, issued, executed, or received during a time period that is overly broad, unduly burdensome and/or oppressive, and that is not relevant to the claims and defenses in these actions. SKAT has already produced to the Defendants documents responsive to this Request as part of its production of the Bech-Bruun Documents, including but not limited to SKAT\_MDL\_001\_00376789 - 807. SKAT will not otherwise search for or produce documents in response to this Request.

**Request for Production No. 36**

All communications from Rømer to any employee of SKAT or the Danish government on or about September 29, 2006 concerning problems, concerns, challenges, limitations, and potential solutions relating to SKAT's practices and policies for processing dividend withholding tax refunds, and all documents concerning such communications, including any responses.

**Response to Request for Production No. 36:**

SKAT incorporates by reference Objections 1, 2, 3, 4, 5, and 6. SKAT objects to this Request on the ground that it is overbroad to the extent it seeks information not relevant to any party's claims or defenses in these actions. SKAT also objects to this Request on the ground that it calls for the production of information and documents that were created, generated, dated, issued, executed, or received during a time period that is overly broad, unduly burdensome and/or



oppressive, and that is not relevant to the claims and defenses in these actions. Subject to and without waiving any objections, SKAT will produce copies of documents from the custodial files of Rømer that it identifies after a reasonably diligent search as responsive to this Request, but will not otherwise produce documents in response to this Request.

**Request for Production No. 37**

All communications from Rømer to any employee of SKAT or the Danish government on or about August 11, 2008 concerning problems, concerns, challenges, limitations, and potential solutions relating to SKAT's practices and policies for processing dividend withholding tax refunds, and all documents concerning such communications, including any responses.

**Response to Request for Production No. 37:**

SKAT incorporates by reference Objections 1, 2, 3, 4, 5, and 6. SKAT objects to this Request on the ground that it is overbroad to the extent it seeks information not relevant to any party's claims or defenses in these actions. SKAT also objects to this Request on the ground that it calls for the production of information and documents that were created, generated, dated, issued, executed, or received during a time period that is overly broad, unduly burdensome and/or oppressive, and that is not relevant to the claims and defenses in these actions. SKAT has already produced to the Defendants documents responsive to this Request as part of its production of the Bech-Bruun Documents, including but not limited to SKAT\_MDL\_001\_00376851 - 52. Subject to and without waiving any objections, SKAT will produce copies of documents from the custodial files of Rømer that it identifies after a reasonably diligent search as responsive to this Request, but will not otherwise produce documents in response to this Request.

**Request for Production No. 38**

All communications from Rømer to any employee of SKAT or the Danish government on or about September 29, 2009 concerning problems, concerns, challenges, limitations, and potential solutions relating to SKAT's practices and policies for processing dividend withholding tax refunds, and all documents concerning such communications, including any responses.

**Response to Request for Production No. 38:**

SKAT incorporates by reference Objections 1, 2, 3, 4, 5, and 6. SKAT objects to this Request on the ground that it is overbroad to the extent it seeks information not relevant to any party's claims or defenses in these actions. SKAT also objects to this Request on the ground that it calls for the production of information and documents that were created, generated, dated, issued, executed, or received during a time period that is overly broad, unduly burdensome and/or oppressive, and that is not relevant to the claims and defenses in these actions. Subject to and without waiving any objections, SKAT will produce copies of documents from the custodial files of Rømer that it identifies after a reasonably diligent search as responsive to this Request, but will not otherwise produce documents in response to this Request.

**Request for Production No. 39**

All communications from Rømer to any employee of SKAT or the Danish government in December 2009 concerning problems, concerns, challenges, limitations, and potential solutions relating to SKAT's practices and policies for processing dividend withholding tax refunds, and all documents concerning such communications, including any responses.

**Response to Request for Production No. 39:**

SKAT incorporates by reference Objections 1, 2, 3, 4, 5, and 6. SKAT objects to this Request on the ground that it is overbroad to the extent it seeks information not relevant to any party's claims or defenses in these actions. SKAT also objects to this Request on the ground that it calls for the production of information and documents that were created, generated, dated, issued, executed, or received during a time period that is overly broad, unduly burdensome and/or oppressive, and that is not relevant to the claims and defenses in these actions. SKAT has already

produced to the Defendants documents responsive to this Request as part of its production of the Bech-Bruun Documents, including but not limited to SKAT\_MDL\_001\_00375617 - 20 and SKAT\_MDL\_001\_00375624 - 27. Subject to and without waiving any objections, SKAT will produce copies of documents from the custodial files of Rømer that it identifies after a reasonably diligent search as responsive to this Request, but will not otherwise produce documents in response to this Request.

**Request for Production No. 40**

All communications from Rømer to any employee of SKAT or the Danish government on or about February 15, 2011 concerning problems, concerns, challenges, limitations, and potential solutions relating to SKAT's practices and policies for processing dividend withholding tax refunds, and all documents concerning such communications, including any responses.

**Response to Request for Production No. 40:**

SKAT incorporates by reference Objections 1, 2, 3, 4, 5, and 6. SKAT objects to this Request on the ground that it is overbroad to the extent it seeks information not relevant to any party's claims or defenses in these actions. SKAT also objects to this Request on the ground that it calls for the production of information and documents that were created, generated, dated, issued, executed, or received during a time period that is overly broad, unduly burdensome and/or oppressive, and that is not relevant to the claims and defenses in these actions. SKAT has already produced to the Defendants documents responsive to this Request as part of its production of the Bech-Bruun Documents, including but not limited to SKAT\_MDL\_001\_00391595. Subject to and without waiving any objections, SKAT will produce copies of documents from the custodial files of Rømer that it identifies after a reasonably diligent search as responsive to this Request, but will not otherwise produce documents in response to this Request.

**Request for Production No. 41**

All communications from Rømer to any employee of SKAT or the Danish government on or about October 4, 2011 concerning problems, concerns, challenges, limitations, and potential solutions relating to SKAT's practices and policies for processing dividend withholding tax refunds, and all documents concerning such communications, including any responses.

**Response to Request for Production No. 41:**

SKAT incorporates by reference Objections 1, 2, 3, 4, 5, and 6. SKAT objects to this Request on the ground that it is overbroad to the extent it seeks information not relevant to any party's claims or defenses in these actions. SKAT also objects to this Request on the ground that it calls for the production of information and documents that were created, generated, dated, issued, executed, or received during a time period that is overly broad, unduly burdensome and/or oppressive, and that is not relevant to the claims and defenses in these actions. SKAT has already produced to the Defendants documents responsive to this request as part of its production of the Bech-Bruun Documents, including but not limited to SKAT\_MDL\_001\_00376988 - 91, SKAT\_MDL\_001\_00376992, SKAT\_MDL\_001\_00376981, and SKAT\_MDL\_001\_00376982 - 83. Subject to and without waiving any objections, SKAT will produce copies of documents from the custodial files of Rømer that it identifies after a reasonably diligent search as responsive to this Request, but will not otherwise produce documents in response to this Request.

**Request for Production No. 42**

All communications from Rømer to any employee of SKAT or the Danish government on or about November 20, 2013 concerning problems, concerns, challenges, limitations, and potential solutions relating to SKAT's practices and policies for processing dividend withholding tax refunds, and all documents concerning such communications, including any responses.

**Response to Request for Production No. 42:**

SKAT incorporates by reference Objections 1, 2, 3, 4, 5, and 6. SKAT objects to this Request on the ground that it is overbroad to the extent it seeks information not relevant to any party's claims or defenses in these actions. SKAT also objects to this Request on the ground that it calls for the production of information and documents that were created, generated, dated, issued, executed, or received during a time period that is overly broad, unduly burdensome and/or oppressive, and that is not relevant to the claims and defenses in these actions. SKAT has already produced to the Defendants documents responsive to this Request as part of its production of the Bech-Bruun Documents, including but not limited to SKAT\_MDL\_001\_00377020 - 22. Subject to and without waiving any objections, SKAT will produce copies of documents from the custodial files of Rømer that it identifies after a reasonably diligent search as responsive to this Request, but will not otherwise produce documents in response to this Request.

**Request for Production No. 43**

All documents concerning any obligation, duty, or requirement of SKAT relating to ensuring the accuracy of its payment of dividend withholding tax refunds.

**Response to Request for Production No. 43:**

SKAT incorporates by reference Objections 1, 2, 3, 4, 5, 6 and 7. SKAT objects to this Request as vague and ambiguous because it would require SKAT to speculate as to the nature or scope of the responses sought thereby. SKAT also objects to this Request on the ground that it is overbroad. SKAT has already produced numerous documents responsive to this Request,

including but not limited to multiple reports and the Bech-Bruun Documents. SKAT will not otherwise respond to this request.

**Request for Production No. 44**

Any communications involving any representative of Internal Audit and Rømer in January 2013 concerning internal audit reports.

**Response to Request for Production No. 44:**

SKAT incorporates by reference Objections 1, 2, 3, 4, 5, 6 and 7. SKAT objects to this Request on the ground that it is overbroad to the extent it seeks information not relevant to any party's claims or defenses in these actions. SKAT also objects to this Request on the ground that it calls for the production of information and documents that were created, generated, dated, issued, executed, or received during a time period that is overly broad, unduly burdensome and/or oppressive, and that is not relevant to the claims and defenses in these actions. SKAT has already produced to the Defendants documents responsive to this Request as part of its production of the Bech-Bruun Documents, including but not limited to SKAT\_MDL\_001\_00332531. Subject to and without waiving any objections, SKAT will produce copies of documents from the custodial files of Rømer that it identifies after a reasonably diligent search as responsive to this Request, but will not otherwise produce documents in response to this Request.

**Request for Production No. 45**

Any memoranda from any employees of SKAT to Carl Helman ("Helman") in September or October 2007 concerning what information about dividend recipients was available to SKAT, and all documents concerning such communications, including any responses.

**Response to Request for Production No. 45:**

SKAT incorporates by reference Objections 1, 2, 3, 4, 5, 6 and 7. SKAT objects to this Request on the ground that it is overbroad to the extent it seeks information not relevant to any party's claims or defenses in these actions. SKAT also objects to this Request on the ground that it calls for the production of information and documents that were created, generated, dated,

issued, executed, or received during a time period that is overly broad, unduly burdensome and/or oppressive, and that is not relevant to the claims and defenses in these actions. SKAT has already produced to the Defendants documents responsive to this Request as part of its production of the Bech-Bruun Documents, including but not limited to SKAT\_MDL\_001\_00338403, SKAT\_MDL\_001\_00338405, and SKAT\_MDL\_001\_00338409. Subject to and without waiving any objections, SKAT will produce copies of documents from the custodial files of Helman that it identifies after a reasonably diligent search as responsive to this Request, but will not otherwise produce documents in response to this Request.

**Request for Production No. 46**

Any memoranda from Helman to any employees of SKAT in November 2007 concerning problems, concerns, challenges, limitations, and potential solutions relating to SKAT's practices and policies for processing dividend withholding tax refunds, and all documents concerning such communications, including any responses.

**Response to Request for Production No. 46:**

SKAT incorporates by reference Objections 1, 2, 3, 4, 5, 6 and 7. SKAT objects to this Request on the ground that it is overbroad to the extent it seeks information not relevant to any party's claims or defenses in these actions. SKAT also objects to this Request on the ground that it calls for the production of information and documents that were created, generated, dated, issued, executed, or received during a time period that is overly broad, unduly burdensome and/or oppressive, and that is not relevant to the claims and defenses in these actions. SKAT has already produced to the Defendants documents responsive to this Request as part of its production of the Bech-Bruun Documents, including but not limited to SKAT\_MDL\_001\_00338405. Subject to and without waiving any objections, SKAT will produce copies of documents from the custodial files of Helman that it identifies after a reasonably diligent search as responsive to this Request, but will not otherwise produce documents in response to this Request.

**Request for Production No. 47**

Any response from Helman to Rømer's communications on or about August 11, 2008 concerning reporting of shareholders, and all documents concerning such communications, including any responses.

**Response to Request for Production No. 47:**

SKAT incorporates by reference Objections 1, 2, 3, 4, 5, 6 and 7. SKAT objects to this Request on the ground that it is overbroad to the extent it seeks information not relevant to any party's claims or defenses in these actions. SKAT also objects to this Request on the ground that it calls for the production of information and documents that were created, generated, dated, issued, executed, or received during a time period that is overly broad, unduly burdensome and/or oppressive, and that is not relevant to the claims and defenses in these actions. SKAT has already produced to the Defendants documents responsive to this Request as part of its production of the Bech-Bruun Documents, including but not limited to SKAT\_MDL\_001\_00338403 and SKAT\_MDL\_001\_00265501. Subject to and without waiving any objections, SKAT will produce copies of documents from the custodial files of Helman that it identifies after a reasonably diligent search as responsive to this Request, but will not otherwise produce documents in response to this Request.

**Request for Production No. 48**

All documents concerning The Commission of Inquiry into SKAT (Undersøgelseskommisionen om SKAT), including but not limited to all documents you have transmitted to the Commission, all transcripts of testimony or records of interrogations to the Commission, and all documents the Commission has issued or released.

**Response to Request for Production No. 48:**

SKAT incorporates by reference Objections 1, 2, 3, 4, 5, 6, and 7. SKAT objects to this Request on the ground that it is overbroad to the extent it seeks information not relevant to any party's claims or defenses in these actions. SKAT objects to the Request to the extent that it seeks information or documents which are protected by any confidentiality requirement and/or



non-disclosure requirement. SKAT objects to this Request to the extent it seeks information outside of SKAT's knowledge and/or in the possession, custody, or control of third parties outside of SKAT's control. SKAT further objects to the Request on the ground that it seeks information equally available to the Defendants as the hearings and testimony before the Commission were public. SKAT also objects to the Request on the ground that it seeks transcriptions of testimony or records of interrogations as SKAT is not currently aware that any such transcriptions exist. SKAT will not search for or produce documents in response to this Request.

**Request for Production No. 49**

English translations in your possession, custody, or control of any documents responsive to the above requests.

**Response to Request for Production No. 49:**

SKAT incorporates by reference Objections 1, 2, 3, 4, 5 and 6. SKAT objects to this Request on the ground that it is overbroad to the extent it seeks information not relevant to any party's claims or defenses in these actions. Subject to and without waiving any objections and subject to the Defendants' agreement to pay for a reasonable share of SKAT's costs of translation, SKAT will produce copies of English translations, generated for the English proceedings through United Language Group's Octave system, of documents that SKAT has produced in this litigation, and which are not otherwise subject to or protected by any confidentiality requirement, non-disclosure requirement, privilege, protection, or immunity. SKAT makes no representation as to the accuracy of the English translations, which will be created via machine translation. SKAT expressly reserves the right to challenge the accuracy of any of the English translations produced in response to this request. SKAT's production of such English translations shall not serve as a basis to contend that SKAT had or has any obligation to generate English translations of foreign language documents produced in this litigation. Further,

SKAT's agreement to produce such translations on the basis set forth herein shall not serve as a basis to delay or postpone any previously stated discovery deadlines.

Dated: New York, New York  
March 26, 2021

HUGHES HUBBARD & REED LLP

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